



Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

**Darnall, Sikes,
Gardes Frederick.**

(A Corporation of Certified Public Accountants)

Release Date **NOV 07 2012**

**INDEPENDENT ACCOUNTANT'S REPORT
ON APPLYING AGREED-UPON PROCEDURES**

To the board members
Cajun Area Agency on Aging, Inc.
Lafayette, Louisiana

Re: Evangeline Council on Aging, Inc.

Dear Members:

We have performed the procedures enumerated below, which were agreed to by Cajun Area Agency on Aging, Inc. (CAAA), solely to assist you with respect to the reported number of service units performed by the Evangeline Council on Aging, Inc. during the three month reporting period ended January 31, 2012 for the Title III B, III D, and III E programs funded by the United States Department of Health and Human Services – Administration on Aging to the Governor's Office of Elderly Affairs. Evangeline Council on Aging, Inc.'s management is responsible for reporting the number of units for the programs previously mentioned. This agreed-upon engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in the report. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

INQUIRES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

The following inquiries were conducted by having the client complete a questionnaire:

- Are services provided throughout the Parish for the Homemaker, Information & Assistance, Transportation, Wellness, Medication Management, Respite and Sitter Service?

Response: Yes, these services are offered throughout the parish.

- Is a written description of the various programs available to the public?

Response: Yes, a written description of our various programs is available to the public.

Eugene H. Darnall, CPA, Deceased 2009

E. Larry Sikes, CPA/PFS, CVA, CFP
Danny P. Frederick, CPA
Clayton E. Darnall, CPA, CVA
Eugene H. Darnall, III, CPA
Stephanie M. Higginbotham, CPA
John P. Armato, CPA/PFS
J. Stephen Gardes, CPA, CVA
Jennifer S. Ziegler, CPA, CFP
Chris A. Miller, CPA, CVA
Stephen R. Dischler, MBA, CPA
Steven G. Moosa, CPA
M. Rebecca Gardes, CPA
Pamela Mayeux Bonin, CPA, CVA
Joan B. Moody, CPA
Erich G. Loewer, III, CPA, M.S. Tax
Lauren V. Hebert, CPA/PFS
Barbara Ann Watts, CPA
Craig C. Babineaux, CPA/PFS, CFP
Jeremy C. Mesux, CPA

Kathleen T. Darnall, CPA
Dustin B. Baudin, CPA, MBA
Kevin S. Young, CPA
Adam J. Curry, CPA
Chad M. Bailey, CPA
Carol C. Guillory, CPA
Christy S. Dew, CPA
Cecelia A. Hoyt, CPA
Blaine M. Crochet, CPA, M.S.
Rachel W. Ashford, CPA
Veronica L. LeBlanc, CPA
Jacob C. Roberie, CPA
S. Luke Sonnier, CPA
Kyle P. Saltzman, CPA
Elise B. Fauchaux, CPA

2000 Kaliste Saloom Rd.
Suite 300
Lafayette, LA 70508
Phone 337.232.3312
Fax 337.237.3614

1231 E. Laurel Avenue
Eunice, LA 70535
Phone 337.457.4146
Fax 337.457.5060

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
Phone 985.384.6264
Fax 985.384.8140

203 S. Jefferson Street
Abbeville, LA 70510
Phone 337.893.5470
Fax 337.893.5470

Member of
American Institute of
Certified Public Accountants
Society of Louisiana
Certified Public Accountants
www.dsfcpas.com

- Are consumer rosters maintained for each program?

Response: Rosters are maintained for each program in the SAMS program.

- Are waiting lists maintained for the Homemaker, Respite and Sitter Service programs?

Response: Yes, waiting lists are maintained for these programs.

- Are worksheets used to record the amount and type of services provided to each consumer regarding the Homemaker, Respite and Sitter Service programs?

Response: Yes, a worksheet for each consumer receiving services is placed in the consumer's assessment file. The worksheet includes the amount and type of service provided. (See Table A on the page 3 for a summary of findings relating to documentation of services provided.)

- Do Homemaker personnel prepare meals, run errands, assist with shopping, etc.?

Response: No, requests by consumers are not made for these services.

- Is there a policy for Homemaker, Transportation and Personal Care consumers to file grievances?

Response: Yes, there is a policy for consumers to file grievances for these programs.

- Is an Information & Assistance resource file maintained? If so, how often is the resource file updated?

Response: Yes, the resource directory is updated every two years.

- Is a phone log maintained for the Information & Assistance program of the consumers who call and the service/assistance requested?

Response: We have a phone log for information and assistance of consumers calling for services and assistance.

- What form of documentation is available to verify consumers have received Information & Assistance, Wellness and Medical Management services?

Response: Documentation for these programs is entered into the SAMS program.

(We were provided the logs and consumer rosters for the three months ended January 31, 2012. We compared the totals per the consumer logs to the SAMS report provided by CAAA. See Table A below which provides a summary of our findings.)

- Is a trip log maintained for Transportation?

Response: Yes, each van maintains its own trip log.

(We were provided the logs and consumer rosters for the three months ended January 31, 2012. We then compared the totals per the consumer rosters to the consumer logs and SAMS report provided by CAAA. See Table A below for a summary of our findings.)

TABLE A
UNITS PROVIDED

<u>Program</u>	<u>Type of Service</u>	<u>Units per CAAA</u>	<u>Units per Monthly Logs</u>	<u>Difference Noted</u>
III B	Homemaker	502	502	-
III B	Information & Assistance	170	170	-
III B	Outreach	6	6	-
III B	Telephoning	793	793	-
III B	Transportation	938	938	-
III D	Medication Management	62	62	-
III D	Wellness	444	444	-
III E	Information & Assistance	63	63	-
III E	In-Home Respite	586	586	-
III E	Sitter Service	122	122	-

Based on our procedures, we noted no differences in the number of units per the monthly logs and the units reported to CAAA.

- Are procedures in place for participants to make reservations for Transportation services?

Response: Yes, consumers are allowed to call in and request transportation services twenty-four hours prior to needing the service.

- With regards to consumer assessments, (1) are assessments of consumers conducted for Title III programs, (2) are initial assessments conducted timely, and (3) are consumers re-assessed annually?

Response: Yes, all consumers receive an initial assessment prior to receiving services under the Title III programs and each consumer is re-assessed annually.

PROCEDURES RELATING TO THE TITLE III B, III D, AND III E PROGRAMS

1. Obtain a schedule of units provided during the three month period ending January 31, 2012.

We obtained the Agency Summary Report from CAAA for the reporting period of November 1, 2011 through January 31, 2012.

2. Determine how the council verifies the number of units provided.

Daily service logs are maintained to monitor the units provided among the various programs. The information from the individual logs are summarized monthly and entered into the SAMS computer program. As noted in Table A on page 3, we compared the number of units provided per the Agency report to the council's logs and rosters.

3. Obtain unit cost information and agree to contract with Cajun AAA and the SAMS report.

We obtained unit cost information from the council's contract with CAAA and compared the amount per the contract to the SAMS report and to the amount reimbursed. The results of our procedures are noted below:

<u>Program/Service</u>	<u>Unit Costs per SAMS Report</u>	<u>Unit Costs per Contract with CAAA</u>	<u>Amount Reimbursed by CAAA</u>
Title III B			
Homemaker	\$13.47	\$13.47	\$13.47
Information & Assistance	21.11	21.11	21.11
Transportation	5.50	5.50	5.50
Outreach	14.93	14.93	14.93
Telephoning	2.27	2.27	2.27
Title III D			
Medication Management	7.90	7.90	7.90
Wellness	1.50	1.55	1.55
Title III E			
Information & Assistance	11.95	11.95	11.95
In-Home Respite	7.36	7.36	7.36
Sitter Service	6.46	6.46	6.46

Based on our procedures, we noted differences in the III D Wellness Program between the unit cost per the SAMS reports and the unit cost per the contract and the actual amount reimbursed.

4. Select a sample of sixty (60) consumers from the population of consumers receiving services during the three month period ended January 31, 2012.

We obtained a summary of consumers receiving services during the three months ended January 31, 2012 from the SAMS file submitted to CAAA and systematically selected a sample of sixty consumers.

5. Utilizing the sample selected above, (1) verify that an assessment has been performed within the past twelve month period preceding the three month period being evaluated and (2) trace the number of service units provided per the SAMS report transmitted to CAAA to the individual monthly rosters and daily service logs.

Based on the procedures performed, we noted the following:

Assessments:

- Two consumers were not re-assessed within the past twelve months as of January 31, 2012.

Units of Service:

- The following chart summarizes our sample selected and results noted.

Program	Type of Service	Number of Consumers		Units of Service per Sample	
		Population	Sample	CAAA	Support
III B	Homemaker	33	4	20	20
III B	Information & Assistance	168	16	16	16
III B	Transportation	68	9	63	64
III B	Telephoning	19	3	47	47
III B	Outreach	6	1	1	1
III D	Medication Management	57	4	4	4
III D	Wellness	92	10	13	13
III E	Information & Assistance	63	4	4	4
III E	In-Home Respite	101	6	12	12
III E	Sitter Service	24	3	6	6
Totals		631	60	186	187

Transportation – One consumer was noted as receiving one more unit of service per support than reported to CAAA.

We were not engaged to and did not conduct an audit, the objective of which would be the expression of an opinion on the reporting of service units provided. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

To the board members
Cajun Area Agency on Aging, Inc.
Page 6

This report is intended solely for the information and use of the board members and management of Cajun Area Agency on Aging, Inc. and Evangeline Council on Aging, Inc. This report is not intended to be and should not be used by anyone other than those specified parties.

Dannall, Sikes, Gaudin & Frederick

A Corporation of Certified Public Accountants

Eunice, Louisiana
May 23, 2012

Evangeline Council on Aging

1012 North Reed St.
P.O. Box 312
Ville Platte, LA 70586
Telephone: (337)363-5161
FAX: (337)363-3834

June 11, 2012

Shannon Broussard
Cajun Area Agency on Aging
PO Drawer 60850
Lafayette, LA 70596-0850

Dear Mrs. Broussard:

This letter is being sent in response to the finding by Damall, Sikes, Gardes, & Frederick with regards to the Services Audit performed at Evangeline Council on Aging. It was noted that two individuals did not have an assessment conducted with the past year. According to council guidelines, all clients must be reassessed on a yearly basis to continue services. At this time folders of clients are marked with the date of the last assessment. These folders will be checked on a bi-monthly basis to make sure all clients due for reassessment are scheduled for reassessment. Follow-up will be performed by the SAMS coordinator and documented. I hope this response meets with your approval.

Sincerely,



Lisa DeRouen
Executive Director

JUN 12 2012

